

## PEER REVIEW

**By Prof. Dr. Darina Zinovieva,**

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For obtaining the academic position of 'Associate Professor' at the Faculty of Economics, University of Sofia "St. Kliment Ohridski", in professional field 3.6. Law /Financial and Tax Law/.

**BY ORDER No.ПД 38-242 / 26.06.2020 of the Rector of the University of Sofia "St. Kliment Ohridski" I was appointed as a Member of the Scientific Jury in the selection procedure.**

### 1. Particulars of the procedure and the candidates

The selection procedure to obtain the academic position of 'Associate Professor', scientific field 3.6 Law (Financial and Tax Law) from the needs of the University of Sofia "St. Kliment Ohridski" was announced in the *State Gazette*, 21/13.03.2020. There is only candidate who has applied for the selection procedure, namely, Chief Assistant Professor, Dr. Savina Mihaylova-Goleminova. The documents submitted by her are in compliance with the requirements of DASRBA, RADASRBA and the Internal Regulations.

The candidate, Chief Assistant Professor, Savina Mihaylova-Goleminova, PhD, has graduated from the Faculty of Law at Sofia University "St. Kliment Ohridski", Bulgaria. She has obtained the scientific degree of

Doctor of Law with dissertation on the theme: "Financial legal relations within the system of public funds from the European Structural and Cohesion Funds" /Diploma No. CY 2014-20 / 15.05.2014 from Sofia University "St. Kliment Ohridski"/. She was a Chief Assistant Professor in Financial and Tax Law, Department of Administrative and Legal Sciences, Faculty of Law, Sofia University /1993-2019/, and at the Faculty of Economics, Sofia University "St. Kliment Ohridski"/thereafter and at the moment/. The disciplines she is teaching at the Department of Economics and Management at the Faculty of Economics at Sofia University "St. Kliment Ohridski", in Bachelor's and Master's Programmes are as follows: "Corporate and Financial Law", a compulsory discipline in English in the Bachelor's Programme of the Faculty of Economics at Sofia University; Accounting, Finance and Digital Applications in English with internationally recognized certificate - Certificate in Finance, Accounting and Business (CFAB) of the International Professional Organization "The Institute of Chartered Accountants in England and Wales" – 60 hours in English; "International Financial Law" – a compulsory course in English, in the Master's Programme "International Business and Defense Industry", Faculty of Economics, Sofia University "St. Kliment Ohridski" ( a course of lectures); "Financial and Tax Law" – a compulsory discipline in English in the Master's Programme "Financial Management", Faculty of Economics, Sofia University "St. Kliment Ohridski" (a course of lectures); "Control of European Union Funds" and "Tax law" - compulsory courses in the Master's Programme "Customs and Tax Control", Faculty of Economics, Sofia University "St. Kliment Ohridski" (a course of lectures).

It is also evident from the submitted CV that Savina Mihaylova-Goleminova was: Chief Expert at the Law Department of General Tax Directorate of the Ministry of Finance; Adviser at the Office of the Chairman of the 40th National

Assembly and Correspondent of the National Assembly on the system for exchange of information on European issues between the Parliaments of the EU Member States; Adviser at the Political Cabinet of the Deputy Prime Minister of the Republic of Bulgaria – President of the Management of the EU Funds, Council of Ministers of the Republic of Bulgaria.

2. Documents submitted for the procedure

The candidate Savina Mihailova-Goleminova has submitted the necessary documents as follows: Curriculum Vitae; Diploma for Higher Education and application to it; Diploma for Educational and Scientific degree of 'Doctor'; Diploma for Scientific Degree of 'Doctor of Sciences'; Document for an academic position acquired; Certificate for work experience in the specialty; documents proving compliance with the requirements under Art.105, Para.1, Item 2; Medical Certificate; Criminal Record Certificate; List of publications, including a list of all publications and a list of only those submitted for participation in the selection procedure; List of publications, conferences, projects and scientific guidelines generated by the Authors System, as the candidate already holds an academic position at Sofia University "St. Kliment Ohridski", Information form concerning the meeting the minimum national requirements for the respective scientific field and the additional requirements of Sofia University "St. Kliment Ohridski" with relevant evidence; Information concerning the citations with a full bibliographic description of the cited and citing publications; Information concerning the original scientific contributions; Information concerning the indicators under Art.112, Para.2; Summaries of peer-reviewed publications in Bulgarian and English; Copy of the announcement in the *State Gazette*; Declaration concerning the

processing of personal information for participation in a selection procedure for obtaining an academic position.

The Reference for compliance with the minimum national requirements under Art.2b of DASRBA for the scientific field Economic, Social and Legal Sciences, professional field 3.6 Law, makes it clear that the candidate Savina Mihailova-Goleminova has scored 535 points.

### 3. Analysis and evaluation of the submitted publications

The scientific publications submitted for review under the selection procedure do not represent a restatement of the ones submitted for obtaining the educational and scientific degree of 'Doctor'.

The candidate participates in the selection procedure with one published monograph, one chapter from a collective monograph and 10 articles.

Also presented has been a reference to the citations with a complete bibliographic description of the cited and citing publications.

The main work presented as a Habilitation research by Savina Mihailova-Goleminova is the monograph "Challenges Faced by Member States and Candidate Countries of the European Union in the Field of Taxation and Financial Law" was published in 2019, with a volume of 364 pages. The scientific editor thereof is Prof. Dr. Jacques Malerb who has also written the preface. The monograph was discussed and approved by a Decision of the Department of Administrative and Legal Sciences of the Faculty of Law at Sofia University "St. Kl. Ohridski", as evidenced by the information included in the publication.

In the monograph "Challenges Faced by Member States and Candidate Countries of the European Union in the Field of Taxation and Financial Law", Sofia, Ciela, 2019, the author examines the legal issues related to the challenges arising from the membership of the Republic of Bulgaria in the European Union (EU), which

are realized in the financial-legal and tax-legal spheres. The analyses found in the monograph are connected with other branches of law as well, such as constitutional and administrative law.

The relevance of the topic is indisputable in view of the changes in public relations which require a new legal regulation. The author believes that the period of Bulgaria's membership in the EU is long enough for accumulation of jurisprudence and practice suitable to be studied with a view to drawing conclusions about the positive and negative phenomena and optimization of the legislation and practice.

The material is very well systematized. First, the author examines EU law and tax problems. In the next chapter she analyzes the international tax community and its impact on our national tax legislation, transfer pricing etc. Finally, the author analyzes the challenges faced by financial law in the situation of our country's membership in the EU. The work ends with a concluding part in which Savina Goleminova summarizes a number of challenges faced by the EU Member States in the field of taxation and financial law.

Positive evaluation should be given to the general theoretical part related to the sphere of financial law and the opinions of a number of authors developing the theory which she traces historically. The academic correctness of Savina Mihailova-Goleminova is impressive when she comments on the opinions of these authors, even where she disagrees with a certain thesis.

Remarkable is the analysis given to the authorities and their powers in determining the EU budget and the national budget.

Of interest is the author's vision for a newer consideration of the otherwise traditional legal concepts of 'financial system', 'public finance', 'control', 'supervision', 'audit' etc. The new elements are related to the country's membership in the EU and its influence on our legal system. The conclusion

about the dynamism of financial and tax law as industries within the systems of the EU Member States is well substantiated.

Encouraged should be the author's study on the fundamental rights related to taxation established in the EU Charter of Fundamental Rights. A theoretical contribution is the conclusion concerning the binding force of the Charter for both the EU authorities and EU Member States. The provided comparative analysis and juxtaposition between the Charter and the European Convention for the Protection of Human Rights and Fundamental Freedoms is also a contribution. In this connection, positively assessed should also be the statistics concerning the jurisprudence of the CJEU where the Court makes references to this Charter.

The conclusions related to the interpretative acts of the court in tax law are of a contributory nature in view of the rule of law in the regulation of fiscal obligations.

On the whole, Savina Golemanova's research is weighty, thoughtful, comprehensive in scope, and of contributive nature.

The author has drawn on numerous theoretical sources, both national and foreign.

I believe that the monograph should be evaluated positively in terms of the lasting interest of Savina Mihailova - Goleminova in this matter as well.

The other publications submitted by the candidate Savina Goleminova for participation in the selection procedure, also examine current issues of financial and administrative law. Of interest is the work "Implementation of the taxpayers' rights under double taxation agreements in the digital economy (e.g. digital companies)" in: *Public Legal Means for Efficient Economic and Financial Development*, Part 2, "Public legal instruments for developing artificial

intelligence, digitalization of finances and the institutes of legal responsibility". The author makes an in-depth analysis of the types of approaches to taxation of entities related to the digital economy applied by different countries with a view to avoiding double taxation of these entities.

The conclusions are of practical value and can be applied in practice, representing also a contribution to the theory.

The articles presented by Savina Mihailova-Goleminova were published in a short period of time, and their number is indicative of the efficiency and diligence in the research activities of the candidate. They have scientific value and should be given a positive assessment.

Savina Goleminova's pedagogical qualities are also evidenced by her diligence in preparing textbooks, such as she has published in co-authorship, and also by the list of her general publications which are not included in the publications submitted for the purposes of the selection procedure.

The research of Sabina Mihailova-Goleminova submitted for the purposes of the selection procedure for obtaining the position of Associate Professor, shows a lasting interest in the problems of tax and financial law. Moreover, the candidate, Savina Mihailova-Goleminova, has demonstrated knowledge in other areas of the public law sphere of the legal system, such as constitutional and administrative law, and EU law. Her broad legal culture should be appreciated, since it makes it possible for the author to consider a given problem from more than one perspective and formulate correct and well-argued theses.

The overall scientific work of Savina Mihailova-Goleminova shows that she possesses the qualities needed for an academic researcher, namely, to make effective analyzes, carry out valuable research and produce applicable results. Her choice of topical themes should also be emphasized as a positive quality of the candidate. Her knowledge of financial and tax law is at the required level,

and the knowledge of foreign theory, foreign law and jurisprudence should be underscored, as well.

#### CONCLUSION

I consider that the presented monograph possesses all characteristics of a work contributory for financial and tax law. The idea to research the chosen subject-matter is original and innovative. The conclusions of the study are applicable in practice and will contribute to the optimization of legislation. All publications, subject of the review, are of high scientific value; contain relevant suggestions, and have a contributory nature. The candidate has been involved in a long-term teaching activity which is indicative of her pedagogical experience.

Considering the above stated, I give my **positive** assessment of the work of the candidate and recommend that the Scientific Jury should propose to the Faculty Council of the Faculty of Economics at Sofia University "St. Kl. Ohridski" to decide in favour of appointing Chief Assistant Professor Dr. Savina Mihaylova-Goleminova at the academic position of 'Associate Professor' in the professional field 3.6 Law /Financial and Tax Law/.

21.08. 2020

**Peer Reviewer:** .....

**/ Professor Dr. Darina Zinovieva /**